

**INSTRUCTIONS FOR COMPLETING THE  
PETITION  
[Form RPTL 730-A]**

Part I - GENERAL INFORMATION

You or your representative must complete all of Part 1, except for "filing number" and "calendar number", which are the responsibility of the County Clerk and the Assessment Review Clerk. (Of course, you should complete the information regarding a representative only if you choose not to represent yourself.)

1. Simply enter the information as shown on the final assessment roll. On line 1(a) enter the total assessed value as shown on the assessment roll. On line 1(b), enter the total of all amounts claimed for exemptions, such as age, veteran status, etc. If there is more than one exemption, please list each exemption and the amount. Line 1 (c) is the amount on 1 (a) *minus* the amount on 1(b).
2. Show the date of the filing in person or of mailing this petition to the County Clerk's office. **WARNING: IF THE PETITION IS FILED, IN PERSON OR IS POSTMARKED AFTER THE DESIGNATED FILING DATE, IT MAY BE DISMISSED. CONTACT THE NEW YORK CITY TAX COMMISSION FOR THE FILING DEADLINE OF THE CURRENT YEAR.**
- 3.-5. These items are self-explanatory. Number 4 should be completed (along with the "Designation of Representative" section) only if you have selected someone else to file or appear on your behalf.

Part II - GROUNDS FOR PETITION

A. ASSESSMENT REQUESTED

The amount of assessment reduction is limited in two ways. First, you may not request an assessment lower than the assessment you requested on the application for correction. For example, if your property was tentatively assessed at \$25,000, and you requested an assessment of \$20,000, you may *not* request an assessment of less than \$20,000 on this petition. Enter the amount you requested in the space provided. Include the total assessment, the amount of exemptions, if any (such as veterans exemptions), and the taxable assessment.

B. MAXIMUM REDUCTION

In certain instances, you may not request an assessment reduction of more than 25 percent of your current assessment. To determine if this limitation applies to your property perform the equalized value calculation. If your property is not in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the latest State equalization rate. If your property is in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the class one ratio. The New York City Department of Finance Office of Legal Affairs can inform you if your property is in a special assessing district, and can provide you with the appropriate equalization rate or class one ratio.

If the EQUALIZED VALUE is greater than \$450,000, the total *reduction* in assessment requested may not exceed 25 percent of the assessed value. If the EQUALIZED VALUE is \$450,000 or less, you are limited to requesting a *reduction* that does not exceed what was requested before the New York City Tax Commission.

C. UNEQUAL ASSESSMENT

1. If you believe your property is assessed at a higher percentage of full (market) value than the average of all one, two, and three-family homes in the city or at a higher percentage of full value than other residential properties in the city, you may claim an unequal assessment and you should complete this section of the petition.

For example, if you prove the market value of your property is \$20,000, a total assessment of \$15,000 would show that it is assessed at 75 percent of market value. If you prove that all other property, or other residential property, on the average is assessed at 50 percent (see below) you may claim a reduction of your total assessment to \$10,000.

2. You must establish the market value of your property in order to develop the percentage of market value represented by your total assessment. (See "Information To Support Your Full (Market ) Value Claims, "below). Then you must prove that this percentage is higher than the average percentage at which all other properties or other residential properties are assessed by the New York

City Department of Finance.

This section of the petition requires that you set forth the information to establish the average percentage of full value at which property is assessed on the assessment roll. You may find the following information useful:

1. The latest state equalization rate for New York City.
2. The latest residential assessment ratio for New York City, if your claim is that your property is assessed at a higher percentage of full value than other residential properties on the same roll.
3. The assessments and either the market value or recent purchase price of comparable residential properties.
4. Statements of the assessor or other local officials filed with the New York City Department of Finance.

D. EXCESSIVE ASSESSMENT

1. Overvaluation. If you believe the total assessed value of your property is greater than the market value of the property, you may claim an excessive assessment by completing this section of the Petition. You must establish the market value of your property. (See, Information to Support Your Full (Market) Value Claims, below
2. Incorrect Partial Exemption. If your property was denied all or a portion of a partial exemption, you may also claim an excessive assessment, by completing this section of the Petition. If you file an application for the partial exemption with the New York City Department of Finance, submit a copy of the application with your complaint.

Note: You may claim that the assessment is both unequal and excessive.

E. INFORMATION TO SUPPORT THE FULL (MARKET) VALUE CLAIMED

To establish the market value of your property, the following information is useful and should be set forth in that section of the Petition.

1. Purchase price of your property, if recent.
2. Offering price of your property, if recently offered for sale.
3. Professional appraisal of your property.
4. Cost of construction or improvement, if recent.
5. Amount for which your property is insured.
6. Purchase price of comparable properties recently sold.

Part III - DESIGNATION OF REPRESENTATIVE

Complete this section if you have chosen someone else to represent you in this proceeding.

Part IV - ELIGIBILITY AND CERTIFICATION

You or your representative must sign this certification.

PENALTY FOR FALSE STATEMENTS

A person making willful false statements on a Petition is guilty of a crime punishable by law.